

## PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kiro Markovski  
DOCKET NO.: 05-26778.001-R-1  
PARCEL NO.: 18-09-315-012-0000

The parties of record before the Property Tax Appeal Board are Kiro Markovski, the appellant, and the Cook County Board of Review.

The subject property consists of a 27-year-old, two-story, single-family dwelling of frame and masonry construction containing 2,040 square feet of living area and situated on a 7,450 square foot parcel. Features of the home include two and one-half bathrooms, a fireplace, a partial-finished basement, air-conditioning and a two-car attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also submitted photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellant's documents, the four suggested comparables consist of two-story, single-family dwellings of frame or masonry construction located within six blocks of the subject. The improvements range in size from 2,142 to 3,645 square feet of living area with lots ranging in size from 6,150 to 13,370 square feet. The improvements range in age from six to 57 years. The comparables contain three or four full bathrooms, a full-unfinished basement, a fireplace and a two-car or three-car garage. Three comparables contain air-conditioning. The improvement assessments range from \$16.29 to \$19.26 per square foot of living area. Based on the evidence submitted, the

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$ 5,960
IMPR.:	\$ 45,004
TOTAL:	\$ 50,964

Subject only to the State multiplier as applicable.

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appellant requested a reduction in the subject's improvement assessment.

The appellant also requested a reduction in the subject's land assessment, however, failed to provide an analysis in support of this claim.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$50,964. The subject's improvement assessment is \$45,004 or \$22.06 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of frame or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,052 to 2,380 square feet of living area and range in age from 39 to 59 years. The comparables contain two or two and one-half bathrooms, a full-unfinished basement, air-conditioning, a fireplace and a one-car or two-car garage. The improvement assessments range from \$22.25 to \$22.89 per square foot of living area. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted two new comparable properties and argued that they further support a reduction in the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review V. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board finds the appellant's comparable three and the board of review's comparables one and two to be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, amenities, design and location and have improvement assessments ranging from \$18.48 to \$22.89 per square foot of living area. The subject's per square foot improvement assessment of \$22.06 falls within the range established by these properties. The Board finds the appellant's remaining comparables less similar to the subject in size in that they range from over 1,300 to 1,600 square feet

larger. The board of review's comparable three also differs from the subject in size. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record.

Next, the Property Tax Appeal Board did not consider the two new comparables submitted in rebuttal. *Section 1910.66 (c), of the Official Rules of the Property Tax Appeal Board* states in part, "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties." 86 Ill. Adm. Code §1910.66(c). Therefore, the Property Tax Appeal Board is precluded from considering the new comparables submitted as rebuttal evidence.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject property was inequitably assessed by clear and convincing evidence and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.